

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 451: GASOLINE TAX**

**§2910. REFUND OF TAX LESS 4¢ PER GALLON TO USERS OF AIRCRAFT**

A person that buys and uses internal combustion engine fuel for the purpose of propelling piston engine aircraft and that has paid the tax imposed by this chapter on that fuel is entitled to reimbursement in the amount of the tax paid , less 4¢ per gallon, upon presenting to the State Tax Assessor a refund application accompanied by the original invoices showing those purchases. Applications for refunds must be filed with the assessor within 12 months from the date of purchase. All fuel that qualifies for a refund under this section is subject to the use tax imposed by chapter 215. [ 2007, c. 438, §72 (AMD) . ]

**SECTION HISTORY**

1965, c. 395, §4 (AMD). 1969, c. 426, §8 (AMD). 1971, c. 529, §6 (AMD).  
1983, c. 94, §C15 (AMD). 2007, c. 438, §72 (AMD).

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